- Sec. 154. (1) If the state tax commission determines that property subject to the collection of taxes under this act, including property subject to taxation under 1974 PA 198, MCL 207.551 to 207.572, 1905 PA 282, MCL 207.1 to 207.21, 1953 PA 189, MCL 211.1 81 to 211.182, and the commercial redevelopment act, 1978 PA 255, MCL 207.651 to 207.668, has been incorrectly reported or omitted for any previous year, but not to exceed the current assessment year and 2 years immediately preceding the date the incorrect reporting or omission was discovered and disclosed to the state tax commission, the state tax commission shall place the corrected assessment value for the appropriate years on the appropriate assessment roll. The state tax commission shall issue an order certifying to the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made the amount of taxes due as computed by the correct annual rate of taxation for each year except the current year. Taxes computed under this section shall not be spread against the property for a period before the last change of ownership of the property.
- (2) If an assessment change made under this section results in increased property taxes, the additional taxes shall be collected by the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or by the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made. Not later than 20 days after receiving the order certifying the amount of taxes due under subsection (1), the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made shall submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property on which the additional taxes are assessed, if different than a person named in the order, by first-class mail, address correction requested. Except for real property subject to taxation under 1974 PA 198, MCL 207.551 to 207.572, 1905 PA 282, MCL 207.1 to 207.21, 1953 PA 189, MCL 211.181 to 211.182, and the commercial redevelopment act, 1978 PA 255, MCL 207.651 to 207.668, and for real property only, if the additional taxes remain unpaid on the March 1 in the year immediately succeeding the year in which the state tax commission issued the order certifying the additional taxes under subsection (1), the real property on which the additional taxes are due shall be returned as delinquent to the county treasurer. Real property returned for delinquent taxes under this section, and upon which taxes, interest, penalties, and fees remain unpaid after the property is returned as delinquent to the county treasurer, is subject to forfeiture, foreclosure, and sale for the enforcement and collection of the delinquent taxes as provided in sections 78 to 79a.
- (3) Except as otherwise provided in subsection (4), a corrected tax bill based on an assessment roll corrected for incorrectly reported or omitted personal property that is issued after the effective date of the amendatory act that added this subsection shall include penalty and interest at the rate of 1.25% per month or fraction of a month from the date the taxes originally could have been paid without interest or penalty. If the tax bill has not been paid within 60 days after the corrected tax bill is issued, interest s hall again begin to accrue at the rate of 1.25% per month or fraction of a month.
- (4) If a person requests that an increased assessment due to incorrectly reported or omitted personal property be added to the assessment roll under this section before March 1, 2004 with respect to statements filed or required to be filed under section 19 for taxes levied before January 1, 2004, and the corrected tax bill issued under this subsection is paid within 30 days after the corrected tax bill is issued, that person is not liable for any penalty or interest on that portion of the additional tax attributable to the increased assessment resulting from that request. However, a person who pays a corrected tax bill issued under this subsection more than 30 days after the corrected tax bill is issued is liable for the penalties and interest imposed under subsection (3).
- (5) Except as otherwise provided in this section, the treasurer of the local tax collecting unit or the county treasurer shall disburse the payments of interest received to this state and to a city, township, village, school district, county, and authority, in the same proportion as required for the disbursement of taxes collected under this act. The amount to be disbursed to a local school district, except for that amount of interest attributable to mills levied under section 1211(2) or 1211c of the revised school code, 1976 PA 451, MCL 380.1211 and 380.1211c, and mills that are not included as mills levied for school operating purposes under section 1211 of the revised school code, 1976 PA 451, MCL 380.1211, shall be paid to the state treasury and credited to the state school aid fund established by section 11 of article IX of the state constitution of 1963. For an intermediate school district receiving state aid under section 56, 62, or 81 of the state school aid act of 1979, 1979 PA 94, MCL 388.1656, 388.1662, and 388.1681, of the interest that would otherwise be disbursed to or retained by the intermediate school district, all or a portion, to be determined on the basis of the tax rates being utilized to compute the amount of the state school aid, shall be paid instead to the state treasury and credited to the state school aid fund established by section 11 of article IX of the state constitution of 1963.
- (6) If an assessment change made under this section results in a decreased tax liability, a refund of excess tax payments shall be made by the county treasurer and shall include interest at the rate of 1% per month or fraction of a month for taxes levied before January 1, 1997 and interest at the rate provided under section 37 of the tax tribunal act, 1973 PA 186, MCL 205.737, for taxes levied after December 31, 1996, from the date of the payment of the tax to the date of the payment of the refund. The co unty treasurer shall charge a refund of excess tax payments under this subsection to the various taxing jurisdictions in the same proportion as the taxes levied.
- (7) A person to whom property is assessed under this section may appeal the state tax commission's order to the Michigan tax tribunal.

As Amended by 2003 Public Act No. 247, Approved December 29, 2003

Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 70-18-03-152-009 PENNY PULLEN Classification: REAL 4499 STABLE DR.

HUDSONVILLE, MI 49426

County: OTTAWA

Assessment Unit: TWP of JAMESTOWN Assessing Officer / Equalization Director:

Village: NONE TYLER A. TACOMA
2380 RILEY STREET
School District: HUDSON/III E BUBLIC SCH DIST. HUDSON/III E MI 404

School District: HUDSONVILLE PUBLIC SCH DIST HUDSONVILLE, MI 49426

ORIGINAL REQUESTED APPROVED NET INCREASE YEAR VALUATION VALUATION NET (DECREASE)

**ASSESSED VALUE** 

2016 \$0 \$123,200 \$123,200 \$123,200

**TAXABLE VALUE** 

2016 \$0 \$103,844 \$103,844 \$103,844

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Douglas B. Roberts Chairperson



Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Docket Number: 154-16-0659

Parcel Code: 70-99-00-261-951 COMCAST OF THE SOUTH INC. ONE COMCAST CENTER, 32ND FLR Classification: **PERSONAL** 

PHILADELPHIA, PA 19103 County: **OAKLAND** 

Assessment Unit: CITY of ROCHESTER HILLS Assessing Officer / Equalization Director:

> KURT A. DAWSON NONE

Village: 1000 ROCHESTER HILLS DRIVE School District: **ROCHESTER COMMUNITY SCH** ROCHESTER HILLS, MI 48309-3033

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			
2014	\$10,000	\$98,750	\$98,750	\$88,750
2015	\$10,000	\$107,590	\$107,590	\$97,590
2016	\$10,000	\$93,690	\$93,690	\$83,690
TAXABLE	VALUE			
2014	\$10,000	\$98,750	\$98,750	\$88,750
2015	\$10,000	\$107,590	\$107,590	\$97,590
2016	\$10,000	\$93,690	\$93,690	\$83,690

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

70-99-00-100-400 COMCAST OF THE SOUTH INC

Classification: PERSONAL ONE COMCAST CENTER, 32ND FLOOR

PHILADELPHIA, PA 19103

Docket Number: 154-16-0660

County: OAKLAND

Parcel Code:

Assessment Unit: CITY of ROCHESTER HILLS

Assessing Officer / Equalization Director:

KURT A. DAWSON

Village: NONE 1000 ROCHESTER HILLS DRIVE

School District: ROCHESTER COMMUNITY SCH ROCHESTER HILLS, MI 48309-3033

	ORIGINAL	REQUESTED	APPROVED	NET INCREASE	
YEAR	VALUATION	VALUATION	VALUATION	NET (DECREASE)	
<b>ASSESSED</b>	VALUE				
2014	\$3,078,570	\$3,526,870	\$3,526,870	\$448,300	
2015	\$3,348,670	\$3,794,800	\$3,794,800	\$446,130	
2016	\$3,173,840	\$4,069,050	\$4,069,050	\$895,210	
TAXABLE V	ALUE				
2014	\$3,078,570	\$3,526,870	\$3,526,870	\$448,300	
2015	\$3,348,670	\$3,794,800	\$3,794,800	\$446,130	
2016	\$3,173,840	\$4,069,050	\$4,069,050	\$895,210	

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 05-02-225-014-00 SHAHAN LIVING TRUST 625 S. SKINNER BLVD. #1601 Classification: REAL ST. LOUIS, MO 63105

County: **ANTRIM** 

Assessment Unit: TWP of CENTRAL LAKE Assessing Officer / Equalization Director:

JAMES A. KELLER Village: NONE P.O. BOX 748

School District: CENTRAL LAKE PUBLIC SCHOOL CENTRAL LAKE, MI 49622

**APPROVED** ORIGINAL REQUESTED **NET INCREASE VALUATION VALUATION VALUATION** NET (DECREASE) YEAR

**ASSESSED VALUE** 

2016 \$2,600 \$7,900 \$7,900 \$5,300

**TAXABLE VALUE** 

2016 \$2.600 \$7.900 \$7.900 \$5,300

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

> Douglas B. Roberts Chairperson



Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 33-02-02-92-275-326 SPARTAN ELECTRIC SERVICES INC.

6121 GREEN ROAD Classification: PERSONAL HASLETT, MI 48840

County: **INGHAM** 

Assessment Unit: TWP of MERIDIAN CHARTER Assessing Officer / Equalization Director:

DAVID C. LEE

Village: NONE 5151 MARSH ROAD School District: HASLETT PUBLIC SCHOOLS OKEMOS, MI 48864

**APPROVED** NET INCREASE ORIGINAL REQUESTED **VALUATION VALUATION VALUATION** NET (DECREASE) YEAR

**ASSESSED VALUE** 

2016 \$7,300 \$0 \$0 (\$7,300)

**TAXABLE VALUE** 

(\$7,300)2016 \$7.300 \$0 \$0

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

> Douglas B. Roberts Chairperson



Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 61-21-982-214-0466-00 DIVERSIFIED MACHINE MONTAGUE LLC Classification: PERSONAL-IFT 300 GALLERIA OFFICENTER STE. 501

SOUTHFIELD, MI 48034

Docket Number: 154-16-0745

County: MUSKEGON

Assessment Unit: CITY of MONTAGUE Assessing Officer / Equalization Director:

Village: NONE DENNIS W. BURNS 8778 FERRY STREET
School District: MONTAGUE AREA PUBLIC SCHO MONTAGUE, MI 49437

ADDRAGE MENTAGE AREA OBEIO GOTO MONTAGE, IMI 49407

ORIGINAL REQUESTED APPROVED NET INCREASE YEAR VALUATION VALUATION NET (DECREASE)

**ASSESSED VALUE** 

2016 \$2,644,600 \$0 \$0 (\$2,644,600)

**TAXABLE VALUE** 

2016 \$2,644,600 \$0 \$0 (\$2,644,600)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

P-88-01-201-003 AT&T MOBILITY LLC

909 CHESTNUT ST. RM 36-M-01 Classification: REAL

ST. LOUIS, MO 63101

Docket Number: 154-16-0759

County: WASHTENAW

Parcel Code:

Village:

Assessment Unit: TWP of MANCHESTER Assessing Officer / Equalization Director:

PATRICIA H. ZAMENSKI NONE 275 S. MACOMB STREET School District: MANCHESTER COMMUNITY SCH MANCHESTER, MI 48158

**APPROVED** ORIGINAL REQUESTED **NET INCREASE VALUATION VALUATION VALUATION** NET (DECREASE) YEAR **ASSESSED VALUE** 2014 \$0 \$23,800 \$23,800 \$23,800 2015 \$0 \$18,100 \$18,100 \$18,100 2016 \$0 \$18,400 \$18,400 \$18,400

_0.0	4.0	Ψ.σ,.σσ	Ψ. ο, . ο ο	Ψ.σ,.σσ
TAXABLE VALUE				
2014	\$0	\$23,520	\$23,520	\$23,520
2015	\$0	\$18,100	\$18,100	\$18,100
2016	\$0	\$18,154	\$18,154	\$18,154

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: K-11-07-207-030 RYAN PATTERSON
Classification: REAL 295 EDISON AVE.
YPSILANTI, MI 48197

County: WASHTENAW

Assessment Unit: TWP of YPSILANTI Assessing Officer / Equalization Director:

LINDA K. GOSSELIN

Village: NONE 7200 S. HURON RIVER DRIVE

School District: SCHOOL DISTRICT OF YPSILANT YPSILANTI, MI 48197

ORIGINAL REQUESTED APPROVED NET INCREASE YEAR VALUATION VALUATION NET (DECREASE)

**ASSESSED VALUE** 

2016 \$0 \$92,600 \$92,600 \$92,600

**TAXABLE VALUE** 

2016 \$0 \$78,348 \$78,348 \$78,348

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Douglas B. Roberts Chairperson



Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Docket Number: 154-16-0761

Parcel Code: K-11-33-284-523 MARK & MAUREEN KUZICH
Classification: REAL 7447 KNOLLWOOD DR.
YPSILANTI, MI 48197

County: WASHTENAW

Assessment Unit: TWP of YPSILANTI Assessing Officer / Equalization Director:

LINDA K. GOSSELIN

Village: NONE 7200 S. HURON RIVER DRIVE

School District: LINCOLN CONS SCHOOL DISTRI YPSILANTI, MI 48197

ORIGINAL REQUESTED APPROVED NET INCREASE YEAR VALUATION VALUATION VALUATION NET (DECREASE)
ASSESSED VALUE

2016 \$0 \$78,500 \$78,500 \$78,500

**TAXABLE VALUE** 

2016 \$0 \$61,935 \$61,935 \$61,935

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Docket Number: 154-16-0764

Parcel Code: XA0-395-7022-01 DOUGLAS H. SHERMAN
Classification: REAL 3009 MONROE RD.
TIPTON, MI 49287

County: LENAWEE

Assessment Unit: CITY of ADRIAN Assessing Officer / Equalization Director:

KRISTEN WETZEL

Village: NONE 135 E. MAUMEE STREET

School District: MADISON SCHOOL DISTRICT ADRIAN, MI 49221

ORIGINAL REQUESTED APPROVED NET INCREASE
YEAR VALUATION VALUATION NET (DECREASE)

**ASSESSED VALUE** 

2016 \$0 \$26,200 \$26,200 \$26,200

**TAXABLE VALUE** 

2016 \$0 \$26,200 \$26,200 \$26,200

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

63-08-19-35-227-034 JEFFREY & FELICIA O'CONNOR

REAL 680 LINDEN

BIRMINGHAM, MI 48009-3719

Docket Number: 154-16-0766

County: OAKLAND

Parcel Code:

Classification:

Assessment Unit: CITY of BIRMINGHAM Assessing Officer / Equalization Director:

DAVID M. HIEBER

Village: NONE 250 ELIZABETH LK RD STE 1000 W

School District: BIRMINGHAM CITY SCHOOL DIS PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
		***************************************	771207177077	7127 (2237.27.02)
ASSESSED	VALUE			
2014	\$910,820	\$821,000	\$821,000	(\$89,820)
2015	\$1,015,050	\$917,310	\$917,310	(\$97,740)
2016	\$1,084,020	\$982,380	\$982,380	(\$101,640)
TAXABLE V	/ALUE			
2014	\$878,470	\$787,210	\$787,210	(\$91,260)
2015	\$892,520	\$799,800	\$799,800	(\$92,720)
2016	\$895,190	\$802,200	\$802,200	(\$92,990)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Docket Number: 154-16-0799

Parcel Code: 68-99-00-000-758 COMCAST OF THE SOUTH INC.

Classification: PERSONAL ONE COMCAST CENTER, 32ND FLR.
PHILADELPHIA, PA 19103

County: OAKLAND

Assessment Unit: CITY of ROCHESTER Assessing Officer / Equalization Director:

DAVID M. HIEBER

Village: NONE 250 ELIZABETH LK RD. STE 1000 W

School District: ROCHESTER COMMUNITY SCH PONTIAC, MI 48341

	ORIGINAL	REQUESTED	APPROVED	NET INCREASE
YEAR	VALUATION	VALUATION	VALUATION	NET (DECREASE)
ASSESSED	VALUE			
2014	\$1,064,100	\$539,370	\$539,370	(\$524,730)
2015	\$1,069,740	\$583,980	\$583,980	(\$485,760)
2016	\$1,552,140	\$563,240	\$563,240	(\$988,900)
TAXABLE '	VALUE			
2014	\$1,064,100	\$539,370	\$539,370	(\$524,730)
2015	\$1,069,740	\$583,980	\$583,980	(\$485,760)
2016	\$1,552,140	\$563,240	\$563,240	(\$988,900)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Docket Number: 154-16-0801

Parcel Code: 44-99-00-016-089 KING CENTERLESS GRINDING
Classification: PERSONAL 29800 STEPHENSON HWY.
MADISON HEIGHTS, MI 48071

County: OAKLAND

Assessment Unit: CITY of MADISON HEIGHTS

Assessing Officer / Equalization Director:

DAVID M. HIEBER

Village: NONE 250 ELIZABETH LK RD. STE 1000 W

School District: LAMPHERE PUBLIC SCHOOLS PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED '	VALUE			
2014	\$0	\$117,800	\$117,800	\$117,800
2015	\$0	\$114,980	\$114,980	\$114,980
2016	\$128,790	\$179,950	\$179,950	\$51,160
TAXABLE V	ALUE			
2014	\$0	\$117,800	\$117,800	\$117,800
2015	\$0	\$114,980	\$114,980	\$114,980
2016	\$128,790	\$179,950	\$179,950	\$51,160

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

WEST BAY EXPLORATION INC.

1230 W. COMMERCE RD.

MILFORD, MI 48381

County: OAKLAND

Parcel Code:

Classification:

School District:

Assessment Unit: TWP of MILFORD

L-99-00-920-017

PERSONAL

Assessing Officer / Equalization Director:

Docket Number: 154-16-0802

DAVID M. HIEBER

Village: NONE 250 ELIZABETH LK RD. STE 1000 W

HURON VALLEY SCHOOLS PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED</b>	VALUE			
2014	\$56,420	\$194,910	\$194,910	\$138,490
2015	\$51,440	\$189,930	\$189,930	\$138,490
2016	\$48,660	\$187,150	\$187,150	\$138,490
TAXABLE V	/ALUE			
2014	\$56,420	\$194,910	\$194,910	\$138,490
2015	\$51,440	\$189,930	\$189,930	\$138,490
2016	\$48,660	\$187,150	\$187,150	\$138,490

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 02-99-00-091-066 FTE AUTOMOTIVE USA INC.

Classification: PERSONAL 4000 PINNACLE CT.

AUBURN HILLS, MI 48326-1754

Docket Number: 154-16-0803

County: OAKLAND

Assessment Unit: CITY of AUBURN HILLS

Assessing Officer / Equalization Director:

Village: NONE WILLIAM D. GRIFFIN
1827 N. SQUIRREL ROAD

School District: PONTIAC CITY SCHOOL DISTRIC AUBURN HILLS, MI 48326

ORIGINAL REQUESTED APPROVED NET INCREASE
YEAR VALUATION VALUATION NET (DECREASE)

**ASSESSED VALUE** 

2014 \$1,536,950 \$1,784,260 \$1,784,260 \$247,310

**TAXABLE VALUE** 

2014 \$1,536,950 \$1,784,260 \$1,784,260 \$247,310

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Docket Number: 154-16-0804

Parcel Code: 28-99-00-010-001 MICHIGAN OUTDOORS
Classification: PERSONAL 23361 DEQUINDRE RD.
HAZEL PARK, MI 48030

County: OAKLAND

Assessment Unit: CITY of HAZEL PARK

Assessing Officer / Equalization Director:

DAVID M. HIEBER

Village: NONE 250 ELIZABETH LK RD. STE 1000 W

School District: HAZEL PARK CITY SCHOOL DIST PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			,
2014	\$10,690	\$9,020	\$9,020	(\$1,670)
2015	\$10,860	\$23,220	\$23,220	\$12,360
2016	\$10,890	\$20,120	\$20,120	\$9,230
TAXABLE V	'ALUE			
2014	\$10,690	\$9,020	\$9,020	(\$1,670)
2015	\$10,860	\$23,220	\$23,220	\$12,360
2016	\$10,890	\$20,120	\$20,120	\$9,230

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 20-070-181-010-007-00 JOSHUA SHELDON
Classification: REAL 710 E. MICHIGAN AVE.
GRAYLING, MI 49738

County: CRAWFORD

Assessment Unit: CITY of GRAYLING Assessing Officer / Equalization Director:

CHRISTIE A. VERLAC

Village: NONE P.O. BOX 549

School District: CRAWFORD AUSABLE SCHOOLS GRAYLING, MI 49738

ORIGINAL REQUESTED APPROVED NET INCREASE
YEAR VALUATION VALUATION VALUATION NET (DECREASE)
ASSESSED VALUE

2016 \$0 \$70,100 \$70

\$70,100 \$70,100

Docket Number: 154-16-0805

**TAXABLE VALUE** 

2016 \$0 \$51,253 \$51,253 \$51,253

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Docket Number: 154-16-0811

Parcel Code: 29-53-900-036-00 JER-DEN PLASTICS INC.
Classification: PERSONAL 750 WOODSIDE DR.
ST. LOUIS, MI 48880

County: GRATIOT

Assessment Unit: CITY of ST. LOUIS Assessing Officer / Equalization Director:

Village: NONE TERESA M. WARD
300 N. MILL STREET
School District: ST LOUIS PUBLIC SCHOOLS ST. LOUIS, MI 48880

	ORIGINAL	REQUESTED	APPROVED	NET INCREASE
YEAR	VALUATION	VALUATION	VALUATION	NET (DECREASE)
ASSESSED	VALUE			
2014	\$117,900	\$0	\$0	(\$117,900)
2015	\$109,300	\$0	\$0	(\$109,300)
TAXABLE \	/ALUE			
2014	\$117,900	\$0	\$0	(\$117,900)
2015	\$109,300	\$0	\$0	(\$109,300)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 29-53-900-101-09 JER-DEN PLASTICS INC. 750 WOODSIDE DR. Classification: PERSONAL ST. LOUIS, MI 48880

County: **GRATIOT** 

Assessment Unit: CITY of ST. LOUIS Assessing Officer / Equalization Director:

TERESA M. WARD Village: NONE 300 N. MILL STREET School District: ST LOUIS PUBLIC SCHOOLS ST. LOUIS, MI 48880

	ORIGINAL	REQUESTED	APPROVED	NET INCREASE
YEAR	VALUATION	VALUATION	VALUATION	NET (DECREASE)
ASSESSED	VALUE			
2014	\$15,200	\$0	\$0	(\$15,200)
2015	\$12,700	\$0	\$0	(\$12,700)
TAXABLE				
2014	\$15,200	\$0	\$0	(\$15,200)
2015	\$12,700	\$0	\$0	(\$12,700)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

> Douglas B. Roberts Chairperson



Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 25990265.50 COMMERCIAL CONTRACTING CORP.

Classification: PERSONAL 4260 NORTH ATLANTIC BLVD.
AUBURN HILLS, MI 48326-1578

County: WAYNE

Assessment Unit: CITY of DETROIT Assessing Officer / Equalization Director:

LISA ANN HOBART

Village: NONE 2 WOODWARD AVENUE, CAYMC STE, 824

School District: DETROIT CITY SCHOOL DISTRIC DETROIT, MI 48226

ORIGINAL REQUESTED APPROVED NET INCREASE
YEAR VALUATION VALUATION NET (DECREASE)

**ASSESSED VALUE** 

2015 \$300,720 \$425,500 \$425,500 \$124,780

**TAXABLE VALUE** 

2015 \$300,720 \$425,500 \$425,500 \$124,780

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Douglas B. Roberts Chairperson



Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 25990272.01 CONTINENTAL DISTRIBUTORS

Classification: PERSONAL 35710 MOUND RD.

STERLING HEIGHTS, MI 48310-4726

Docket Number: 154-16-0826

County: WAYNE

Assessment Unit: CITY of DETROIT Assessing Officer / Equalization Director:

LISA ANN HOBART

Village: NONE 2 WOODWARD AVENUE, CAYMC STE, 824

School District: DETROIT CITY SCHOOL DISTRIC DETROIT, MI 48226

ORIGINAL REQUESTED APPROVED NET INCREASE YEAR VALUATION VALUATION NET (DECREASE)

**ASSESSED VALUE** 

2015 \$24,450 \$35,720 \$35,720 \$11,270

**TAXABLE VALUE** 

2015 \$24,450 \$35,720 \$35,720 \$11,270

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Docket Number: 154-16-0827

Parcel Code: 25990276.10 CORBY ENERGY SERVICES

Classification: PERSONAL PO BOX 970

BELLEVILLE, MI 48112

County: WAYNE

Assessment Unit: CITY of DETROIT Assessing Officer / Equalization Director:

LISA ANN HOBART

Village: NONE 2 WOODWARD AVENUE, CAYMC STE. 824

School District: DETROIT CITY SCHOOL DISTRIC DETROIT, MI 48226

ORIGINAL REQUESTED APPROVED NET INCREASE YEAR VALUATION VALUATION NET (DECREASE)

**ASSESSED VALUE** 

2015 \$33,050 \$57,900 \$57,900 \$24,850

**TAXABLE VALUE** 

2015 \$33,050 \$57,900 \$57,900 \$24,850

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 25990523.50 INSIGHT INVESTMENTS LLC 611 ANTON BLVD., STE 700 Classification: **PERSONAL** COSTA MESA, CA 92626

County: WAYNE

Assessment Unit: CITY of DETROIT Assessing Officer / Equalization Director:

LISA ANN HOBART

Village: NONE 2 WOODWARD AVENUE, CAYMC STE, 824

School District: **DETROIT CITY SCHOOL DISTRIC** DETROIT, MI 48226

APPROVED NET INCREASE ORIGINAL REQUESTED **VALUATION VALUATION VALUATION** NET (DECREASE) YEAR

**ASSESSED VALUE** 

2015 \$110,070 \$119,950 \$119,950 \$9,880

**TAXABLE VALUE** 

2015 \$110.070 \$119.950 \$119.950 \$9.880

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

> Douglas B. Roberts Chairperson



Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 57-011-17-0050-000 JILL R. LIBBRECHT-HARVARD

Classification: REAL 20 CHESTNUT 707 WYANDOTTE, MI 48192

County: WAYNE

Assessment Unit: CITY of WYANDOTTE Assessing Officer / Equalization Director:

ERIC A. DUNLAP

Village: NONE 38110 N. EXECUTIVE DRIVE

School District: WYANDOTTE CITY SCHOOL DIS WESTLAND, MI 48185

ORIGINAL REQUESTED APPROVED NET INCREASE
YEAR VALUATION VALUATION NET (DECREASE)

**ASSESSED VALUE** 

2016 \$42,300 \$42,300 \$0

**TAXABLE VALUE** 

2016 \$0 \$42,300 \$42,300 \$42,300

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Douglas B. Roberts Chairperson



Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: H-11-22-201-005 JON SCHLABACH
Classification: REAL 1394 SHELLY CT.
HIGHLAND, MI 48356

County: OAKLAND

Assessment Unit: TWP of HIGHLAND Assessing Officer / Equalization Director:

DAVID M. HIEBER

Village: NONE 250 ELIZABETH LK RD. STE 1000 W

School District: HURON VALLEY SCHOOLS PONTIAC, MI 48341

ORIGINAL REQUESTED APPROVED NET INCREASE
YEAR VALUATION VALUATION NET (DECREASE)

**ASSESSED VALUE** 

2016 \$0 \$121,100 \$121,100 \$121,100

**TAXABLE VALUE** 

2016 \$0 \$121,100 \$121,100 \$121,100

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Douglas B. Roberts Chairperson



Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: S-25-33-355-016 **ERIZON & YANA ALIAJ** 3502 BATES DRIVE Classification: REAL

STERLING HEIGHTS, MI 48310

Docket Number: 154-16-0833

County: **OAKLAND** 

Assessment Unit: TWP of ROYAL OAK Assessing Officer / Equalization Director:

DAVID M. HIEBER

Village: NONE

250 ELIZABETH LK RD. STE 1000 W

School District: FERNDALE CITY SCHOOL DIST PONTIAC, MI 48341

**APPROVED** NET INCREASE ORIGINAL REQUESTED **VALUATION VALUATION VALUATION** NET (DECREASE) YEAR

**ASSESSED VALUE** 

2016 \$0 \$10,100 \$10,100 \$10,100

**TAXABLE VALUE** 

2016 \$0 \$10,100 \$10,100 \$10,100

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Docket Number: 154-16-0837

Parcel Code: 88-99-00-383-660 AXLETECH INTERNATIONAL LLC

Classification: PERSONAL 1400 ROCHESTER TROY, MI 48083

County: OAKLAND

Assessment Unit: CITY of TROY Assessing Officer / Equalization Director:

Village: NONE LEGER A. LICARI 500 W. BIG BEAVER School District: TROY SCHOOL DISTRICT TROY, MI 48084-5285

ORIGINAL REQUESTED APPROVED NET INCREASE
YEAR VALUATION VALUATION NET (DECREASE)

**ASSESSED VALUE** 

2016 \$1,185,500 \$1,432,010 \$1,432,010 \$246,510

**TAXABLE VALUE** 

2016 \$1,185,500 \$1,432,010 \$1,432,010 \$246,510

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Docket Number: 154-16-0838

Parcel Code: 88-IP-09-100-393 AXLETECH INTERNATIONAL LLC

Classification: PERSONAL 1400 ROCHESTER TROY, MI 48083

County: OAKLAND

Assessment Unit: CITY of TROY Assessing Officer / Equalization Director:

Village: NONE LEGER A. LICARI 500 W. BIG BEAVER School District: TROY SCHOOL DISTRICT TROY, MI 48084-5285

ORIGINAL REQUESTED APPROVED NET INCREASE
YEAR VALUATION VALUATION NET (DECREASE)

**ASSESSED VALUE** 

2016 \$246,510 \$0 \$0 (\$246,510)

**TAXABLE VALUE** 

2016 \$246,510 \$0 \$0 (\$246,510)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued March 2, 2017

Docket Number: 154-16-0848

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 13-34-179-030 MARIKA STEPNEY
Classification: REAL 8504 STUDEBAKER
WARREN, MI 48089

County: MACOMB

Assessment Unit: CITY of WARREN Assessing Officer / Equalization Director:

MARCIA D.M. SMITH

Village: NONE ONE CITY SQUARE, STE. 310

School District: VAN DYKE PUBLIC SCHOOLS WARREN, MI 48093

YEAR ASSESSED	ORIGINAL VALUATION VALUE	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
2015	\$0	\$46,860	\$46,860	\$46,860
2016	\$0	\$46,380	\$46,380	\$46,380
TAXABLE VA		<b>#</b> 40,000	<b>#40.000</b>	<b>#</b> 40,000
2015	\$0	\$46,860	\$46,860	\$46,860
2016	\$0	\$46,380	\$46,380	\$46,380

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Docket Number: 154-16-0849

Parcel Code: 61-27-982-012-0237-00 ACEMCO INC.

Classification: PERSONAL-IFT 7297 ENTERPRISE DR.

SPRING LAKE, MI 49456-9695

County: MUSKEGON

Assessment Unit: CITY of NORTON SHORES Assessing Officer / Equalization Director:

DONNA B. VANDERVRIES

Village: NONE 173 E. APPLE AVENUE, STE. 201

School District: GRAND HAVEN CITY SCHOOL DI MUSKEGON, MI 49442

ORIGINAL REQUESTED APPROVED NET INCREASE
YEAR VALUATION VALUATION NET (DECREASE)

**ASSESSED VALUE** 

2016 \$273,600 \$751,300 \$751,300 \$477,700

**TAXABLE VALUE** 

2016 \$273,600 \$751,300 \$751,300 \$477,700

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

40-99-00-015-004 LATHRUP APOTHECARY INC.

27241 SOUTHFIELD RD. Classification: PERSONAL

LATHRUP VILLAGE, MI 48076

County: OAKLAND

Parcel Code:

Assessment Unit: CITY of LATHRUP VILLIAGE Assessing Officer / Equalization Director:

DAVID M. HIEBER

Village: NONE 250 ELIZABETH LK RD. STE 1000 W

School District: SOUTHFIELD PUBLIC SCH DIST PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED V	VALUE			
2015	\$2,500	\$29,510	\$29,510	\$27,010
2016	\$2,510	\$24,630	\$24,630	\$22,120
TAXABLE VA	ΔI IIF			
2015	\$2,500	\$29,510	\$29,510	\$27,010
2016	\$2,510	\$24,630	\$24,630	\$22,120

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

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If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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> Douglas B. Roberts Chairperson



Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

44-99-06-006-160 **WRIGHT & FILLIPPIS** 1100 W 13 MILE RD. PERSONAL

MADISON HEIGHTS, MI 48071

County: **OAKLAND** 

Parcel Code:

Classification:

Assessment Unit: CITY of MADISON HEIGHTS Assessing Officer / Equalization Director:

DAVID M. HIEBER

Village: NONE 250 ELIZABETH LK RD. STE 1000 W

School District: LAMPHERE PUBLIC SCHOOLS PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			,
2014	\$104,430	\$116,320	\$116,320	\$11,890
2015	\$81,280	\$104,640	\$104,640	\$23,360
2016	\$76,060	\$100,260	\$100,260	\$24,200
TAXABLE \	/ALUE			
2014	\$104,430	\$116,320	\$116,320	\$11,890
2015	\$81,280	\$104,640	\$104,640	\$23,360
2016	\$76,060	\$100,260	\$100,260	\$24,200

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

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If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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> Douglas B. Roberts Chairperson



Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 76-99-55-389-756 **BUCKLAND GLOBAL TRADE** 

26877 NORTHWESTERN HWY #413 Classification: PERSONAL

SOUTHFIELD, MI 48033

County: **OAKLAND** 

Assessment Unit: CITY of SOUTHFIELD Assessing Officer / Equalization Director:

MICHAEL A. RACKLYEFT Village: NONE 26000 EVERGREEN ROAD

School District: SOUTHFIELD PUBLIC SCH DIST SOUTHFIELD, MI 48037

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			
2015	\$0	\$10,090	\$10,090	\$10,090
2016	\$5,000	\$18,770	\$18,770	\$13,770
TAXABLE V	/ALUE			
2015	\$0	\$10,090	\$10,090	\$10,090
2016	\$5,000	\$18,770	\$18,770	\$13,770

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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> Douglas B. Roberts Chairperson



Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Docket Number: 154-16-0853

Parcel Code: 70-09-15-200-077 DIONNE JEFFREY-KRISTEN

Classification: REAL 6435 WARNER ST.
ALLENDALE, MI 49401

County: OTTAWA

Assessment Unit: TWP of ALLENDALE Assessing Officer / Equalization Director:

DAVID VANDERHEIDE

Village: NONE 6676 LAKE MICHIGAN DRIVE, BOX 539

School District: ALLENDALE PUBLIC SCHOOL DI ALLENDALE, MI 49401

ORIGINAL REQUESTED APPROVED NET INCREASE
YEAR VALUATION VALUATION NET (DECREASE)

**ASSESSED VALUE** 

2015 \$98,000 \$74,700 \$74,700 (\$23,300)

**TAXABLE VALUE** 

2015 \$57,582 \$43,891 \$43,891 (\$13,691)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 82-81-015-99-0001-709 LYNETTE MCLEOD 19103 ELWELL RD. Classification: REAL BELLEVILLE, MI 48111

County: WAYNE

Assessment Unit: TWP of SUMPTER Assessing Officer / Equalization Director:

JENNIFER E. NIEMAN Village: NONE 23480 SUMPTER ROAD School District: VAN BUREN PUB SCHOOLS BELLEVILLE, MI 48111

**APPROVED** NET INCREASE ORIGINAL REQUESTED **VALUATION VALUATION VALUATION** NET (DECREASE) YEAR

**ASSESSED VALUE** 

2014 \$109,400 \$99,900 \$99,900 (\$9,500)

**TAXABLE VALUE** 

2014 \$104.541 \$92.158 \$92.158 (\$12,383)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

> Douglas B. Roberts Chairperson



Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 43-018-02-0010-005 **ROXANNA ROBINSON** 17200 W 10 MILE, STE 201 Classification: REAL SOUTHFIELD, MI 48075

County: WAYNE

Assessment Unit: CITY of HIGHLAND PARK Assessing Officer / Equalization Director:

DOUGLAS M. SHAW

Village: NONE 12050 WOODWARD AVENUE School District: HIGHLAND PARK CITY SCHOOLS HIGHLAND PARK, MI 48203

**APPROVED** ORIGINAL REQUESTED **NET INCREASE VALUATION VALUATION VALUATION** NET (DECREASE) YEAR

**ASSESSED VALUE** 

2014 \$333,600 \$7,000 \$7,000 (\$326,600)

**TAXABLE VALUE** 

2014 \$333.600 \$7,000 \$7.000 (\$326,600)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

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> Douglas B. Roberts Chairperson



Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 16-11-53-300-140 TWEDDLE LITHO CO. 24700 MAPLEHURST Classification: PERSONAL

CLINTON TOWNSHIP, MI 48038

Docket Number: 154-16-0856

County: **MACOMB** 

Assessment Unit: TWP of CLINTON Assessing Officer / Equalization Director:

JAMES H. ELROD

Village: NONE 40700 ROMEO PLANK ROAD School District: L ANSE CREUSE PUBLIC SCHOO CLINTON TWP, MI 48038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSEI	D VALUE			
2014	\$2,447,500	\$2,535,900	\$2,535,900	\$88,400
2015	\$2,433,500	\$2,507,000	\$2,507,000	\$73,500
<b>TAXABLE</b>	VALUE			
2014	\$2,447,500	\$2,535,900	\$2,535,900	\$88,400
2015	\$2,433,500	\$2,507,000	\$2.507.000	\$73.500

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.



Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 16-11-99-510-405 TWEDDLE LITHO CO. 24700 MAPLEHURST Classification: PERSONAL-IFT

County: **MACOMB** 

Assessment Unit: TWP of CLINTON Assessing Officer / Equalization Director:

JAMES H. ELROD

CLINTON TOWNSHIP, MI 48036

Village: NONE 40700 ROMEO PLANK ROAD School District: L ANSE CREUSE PUBLIC SCHOO CLINTON TWP, MI 48038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
<b>ASSESSED</b>	VALUE			
2014	\$62,300	\$0	\$0	(\$62,300)
2015	\$49,500	\$0	\$0	(\$49,500)
TAXABLE V				
2014	\$62,300	\$0	\$0	(\$62,300)
2015	\$49,500	\$0	\$0	(\$49,500)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

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If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

> Douglas B. Roberts Chairperson



Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Docket Number: 154-16-0858

Parcel Code: 16-11-99-510-408 TWEDDLE LITHO CO.
Classification: PERSONAL-IFT 24700 MAPLEHURST

County: MACOMB

Assessment Unit: TWP of CLINTON Assessing Officer / Equalization Director:

JAMES H. ELROD

CLINTON TOWNSHIP, MI 48036

Village: NONE 40700 ROMEO PLANK ROAD School District: L ANSE CREUSE PUBLIC SCHOO CLINTON TWP, MI 48038

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
ASSESSED	VALUE			
2014	\$26,100	\$0	\$0	(\$26,100)
2015	\$24,000	\$0	\$0	(\$24,000)
TAXABLE \	/ALUE			
2014	\$26,100	\$0	\$0	(\$26,100)
2015	\$24,000	\$0	\$0	(\$24,000)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

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This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Docket Number: 154-16-0862

49010-380-001-20 LLOYD & PENELOPE DOUNN

W18019 WOLFE ROAD Classification: REAL GERMFASK, MI 49836

County: **MACKINAC** 

Parcel Code:

Assessment Unit: TWP of PORTAGE Assessing Officer / Equalization Director:

PAULA M. FILLMAN Village: NONE

P.O. BOX 70

School District: TAHQUAMENON AREA SCHOOL **CURTIS, MI 49820** 

YEAR ASSESSED	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED VALUATION	NET INCREASE NET (DECREASE)
		_	_	
2015	\$3,000	\$25,600	\$25,600	\$22,600
2016	\$3,000	\$20,800	\$20,800	\$17,800
TAXABLE \	/ALUE			
2015	\$3,000	\$25,600	\$25,600	\$22,600
2016	\$3,000	\$20,800	\$20,800	\$17,800

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

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Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 38999-14-19-401-001-03 **GERDAU MACSTEEL** 3100 BROOKLYN ROAD Classification: PERSONAL-IFT JACKSON, MI 49203

County: **JACKSON** 

Assessment Unit: TWP of NAPOLEON Assessing Officer / Equalization Director:

JANE E. GALLANT

Village: NONE 6755, BROOKLYN RD, BOX 385

School District: NAPOLEON COMMUNITY SCHOO NAPOLEON, MI 49261

**APPROVED** NET INCREASE ORIGINAL REQUESTED **VALUATION VALUATION VALUATION** NET (DECREASE) YEAR

**ASSESSED VALUE** 

2016 \$531,487 \$0 \$0 (\$531,487)

**TAXABLE VALUE** 

2016 \$531.487 \$0 \$0 (\$531,487)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

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> Douglas B. Roberts Chairperson



Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Docket Number: 154-16-0880

Parcel Code: 51-12-016-125-01 JUSTIN JUDGE & KACIE KERNER
Classification: REAL 8721 GLOVERS LAKE ROAD
BEAR LAKE, MI 49614

County: MANISTEE

Assessment Unit: TWP of PLEASANTON Assessing Officer / Equalization Director:

Village: NONE CAROL A. MERRILL 7320 NORCONK ROAD School District: BEAR LAKE SCHOOL DISTRICT BEAR LAKE, MI 49614

ORIGINAL REQUESTED APPROVED NET INCREASE YEAR VALUATION VALUATION VALUATION NET (DECREASE)

**ASSESSED VALUE** 

2016 \$0 \$65,200 \$65,200 \$65,200

TAXABLE VALUE

2016 \$0 \$37,221 \$37,221 \$37,221

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to the owner of the property. See MCL 211.154 (3) and (4) regarding the applicability of penalty and interest.

This order limits the additional taxes to the amount which was not paid or not associated with the disabled veteran exemption, PA 161 of 2013.

If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 5807-784-056-00 HABITAT FOR HUMANITY 14930 LAPLAISANCE ROAD Classification: REAL MONROE, MI 48161

County: **MONROE** 

Assessment Unit: TWP of FRENCHTOWN Assessing Officer / Equalization Director:

SUSAN L. IOTT-GARRISON

Village: NONE 2744 VIVIAN ROAD School District: JEFFERSON SCHOOLS-MONROE **MONROE**, MI 48162

**APPROVED** NET INCREASE ORIGINAL REQUESTED **VALUATION VALUATION VALUATION** NET (DECREASE) YEAR **ASSESSED VALUE** 

2016 \$24,400 \$0 \$0 (\$24,400)

**TAXABLE VALUE** 

2016 \$24,400 \$0 \$0 (\$24,400)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

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> Douglas B. Roberts Chairperson



Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 5807-972-273-00 HABITAT FOR HUMANITY
Classification: REAL 14930 LAPLAISANCE ROAD
MONROE, MI 48161

County: MONROE

Assessment Unit: TWP of FRENCHTOWN Assessing Officer / Equalization Director:

SUSAN L. IOTT-GARRISON

Village: NONE 2744 VIVIAN ROAD
School District: JEFFERSON SCHOOLS-MONROE MONROE, MI 48162

ORIGINAL REQUESTED APPROVED NET INCREASE
YEAR VALUATION VALUATION NET (DECREASE)

**ASSESSED VALUE** 

2016 \$9,500 \$0 \$0 (\$9,500)

**TAXABLE VALUE** 

2016 \$9,500 \$0 \$0 (\$9,500)

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

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Douglas B. Roberts Chairperson



Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: TB 99-02-990-006 GE CAPITAL INFORMATION TECHNOLOGY

PO BOX 35715 Classification: PERSONAL BILLINGS, MT 59107

County: **OAKLAND** 

Assessment Unit: TWP of SOUTHFIELD Assessing Officer / Equalization Director:

DAVID M. HIEBER

Village: Village of BINGHAM FARMS 250 ELIZABETH LK RD STE 1000 W

School District: **BIRMINGHAM CITY SCHOOL DIS** PONTIAC, MI 48341

**APPROVED** NET INCREASE ORIGINAL REQUESTED **VALUATION VALUATION VALUATION** NET (DECREASE) YEAR

**ASSESSED VALUE** 

2016 \$76,580 \$81,150 \$81,150 \$4,570

**TAXABLE VALUE** 

2016 \$76.580 \$81.150 \$81.150 \$4,570

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

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> Douglas B. Roberts Chairperson



Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Docket Number: 154-17-0012

Parcel Code: 04-25-18-477-005 HARVARD MAH, LLC

Classification: REAL 5640 W. MAPLE RD. STE 110

WEST BLOOMFIELD, MI 48322-3717

County: OAKLAND

Assessment Unit: CITY of BERKLEY Assessing Officer / Equalization Director:

DAVID M. HIEBER

Village: NONE 250 ELIZABETH LK RD. STE 1000 W

School District: BERKLEY CITY SCHOOL DISTRIC PONTIAC, MI 48341

ORIGINAL REQUESTED APPROVED NET INCREASE YEAR VALUATION VALUATION NET (DECREASE)

**ASSESSED VALUE** 

2016 \$0 \$130,970 \$130,970 \$130,970

**TAXABLE VALUE** 

2016 \$0 \$130,970 \$130,970 \$130,970

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

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If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

This order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance at P.O. Box 30232, Lansing, Michigan 48909.

Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Docket Number: 154-17-0022

Parcel Code: 64-14-20-451-026 PETER LOMBARDO
Classification: REAL 774 PALMER DR.
PONTIAC, MI 48342

County: OAKLAND

Assessment Unit: CITY of PONTIAC Assessing Officer / Equalization Director:

DAVID M. HIEBER

Village: NONE 250 ELIZABETH LK RD. STE. 1000 W

School District: PONTIAC CITY SCHOOL DISTRIC PONTIAC, MI 48341

ORIGINAL REQUESTED APPROVED NET INCREASE YEAR VALUATION VALUATION NET (DECREASE)

**ASSESSED VALUE** 

2016 \$0 \$10,660 \$10,660

**TAXABLE VALUE** 

2016 \$0 \$10,660 \$10,660 \$10,660

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

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If excess taxes have been paid as a result of an over assessment, a refund of the overpayment shall be made by the county treasurer as provided by MCL 211.154 (6).

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Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Docket Number: 154-17-0024

Parcel Code: 64-14-33-451-004 TOTTY'S PROPERTIES LLC

**PO BOX 360** Classification: REAL HOLLY, MI 48442

County: **OAKLAND** 

Assessment Unit: CITY of PONTIAC Assessing Officer / Equalization Director:

DAVID M. HIEBER

Village: NONE 250 ELIZABETH LK RD. STE. 1000 W

School District: PONTIAC CITY SCHOOL DISTRIC PONTIAC, MI 48341

**APPROVED** NET INCREASE ORIGINAL REQUESTED **VALUATION VALUATION VALUATION** NET (DECREASE) YEAR **ASSESSED VALUE** 

2016 \$0 \$1,400 \$1,400 \$1,400

**TAXABLE VALUE** 

2016 \$0 \$1,400 \$1,400 \$1.400

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

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Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 64-14-32-427-019 **RUSSELL HOPKINS** 64 W. TENNYSON AVE. Classification: REAL PONTIAC, MI 48340-2668

County: **OAKLAND** 

Assessment Unit: CITY of PONTIAC Assessing Officer / Equalization Director:

DAVID M. HIEBER

Village: NONE 250 ELIZABETH LK RD. STE. 1000 W

School District: PONTIAC CITY SCHOOL DISTRIC PONTIAC, MI 48341

**APPROVED** NET INCREASE ORIGINAL REQUESTED **VALUATION VALUATION VALUATION** NET (DECREASE) YEAR

**ASSESSED VALUE** 

2016 \$0 \$1.800 \$1,800 \$1,800

**TAXABLE VALUE** 

2016 \$0 \$1.800 \$1.800 \$1.800

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

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> Douglas B. Roberts Chairperson



Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 61-11-035-100-0021-00 WILLIAM CHESNIC

15517 WINCHESTER CIRCLE Classification: REAL GRAND HAVEN, MI 49417

County: **MUSKEGON** 

Assessment Unit: TWP of EGELSTON Assessing Officer / Equalization Director:

DONNA B. VANDERVRIES

Village: NONE 173 E. APPLE AVENUE, STE. 201

School District: **OAKRIDGE PUBLIC SCHOOLS** MUSKEGON, MI 49442

**APPROVED** NET INCREASE ORIGINAL REQUESTED **VALUATION VALUATION VALUATION** NET (DECREASE) YEAR

**ASSESSED VALUE** 

2016 \$0 \$73,300 \$73,300 \$73,300

**TAXABLE VALUE** 

2016 \$0 \$66.634 \$66.634 \$66.634

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> Douglas B. Roberts Chairperson



Issued March 2, 2017

The State Tax Commission, at a meeting held on February 14, 2017, approved a request pursuant to MCL 211.154 to revise the real and/or personal property assessment for the below listed parcel to the values indicated.

Property Owner:

Parcel Code: 09-95-925-625-30-00 BERG TOOL INC. 56253 PRECISION DR. Classification: PERSONAL CHESTERFIELD, MI 48051

County: **MACOMB** 

Assessment Unit: TWP of CHESTERFIELD Assessing Officer / Equalization Director:

DEAN E. BABB

Village: NONE 47275 SUGARBUSH RD. School District: **NEW HAVEN COMMUNITY SCHO** CHESTERFIELD, MI 48047

**APPROVED** ORIGINAL REQUESTED **NET INCREASE VALUATION VALUATION VALUATION** NET (DECREASE) YEAR

**ASSESSED VALUE** 

2016 \$320,650 \$381,237 \$381,237 \$60,587

**TAXABLE VALUE** 

2016 \$320.650 \$381,237 \$381,237 \$60.587

The assessor is directed to enter on the assessment roll the net increase/decrease in assessed value and/or taxable value for each year, as approved by the State Tax Commission. The officer preparing or having the tax roll in his/her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates for each year corrected.

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> Douglas B. Roberts Chairperson

